



# Proposed 2016–2017 Operating Budget

## Assumptions

With this proposed budget, we continue to align our actions and our resources with our values. This budget continues the elimination of all Religious Education fees and now includes the elimination of expected donations for youth programming. All adult employees will earn a minimum of \$15/hr. and we continue to provide an exceptional level of benefits for our full-time employees. We continue to fund a \$7,500 line item for Racial Justice programming, and we have committed to increasing the frequency of guest speakers who are people of color in our pulpit. We continue our commitment to incrementally increase our dues to the UUA and the MidAmerica Region. All of these actions reflect our values.

It is also true that the upcoming fiscal year is atypical. The Board is recommending that the congregation approve a loan from the Legacy Fund to provide funding for the anticipated cost of a Comprehensive Stewardship Campaign. All funds withdrawn from the Legacy Fund will be repaid, and the Comprehensive Stewardship Campaign budget will be reviewed regularly by the Board as the project proceeds. The Board is also recommending that the cost of the principal payment for the mortgage be paid out of reserves rather than out of the operating budget. This will result in a deficit budget for 2016–17. In this in-between year, when we do not anticipate having a major tenant and with the intention of retiring the mortgage before the next fiscal year, this change will allow us to continue the positive momentum of our programming and staffing.

## Income

- Pledge Income – anticipated pledge income has increased by \$19,500
- Projected unrestricted donations are increased by \$17,500, mirroring trends seen in 2015-16
- Fundraising – no major fundraiser is planned for the operating budget
- There will not be a holiday giving recipient in 2016–17
- Rental Income – no major tenant is included after Temple Israel departs on August 31, miscellaneous rentals are increased by \$10,000
- RE fees and expected donations have been eliminated.
- Loan from Legacy Fund – a short term loan of up to \$295,000 from the Legacy Fund is being proposed to pay for the costs of a comprehensive stewardship campaign and will be repaid (with interest) from the funds raised.

## Expenses

- Minimum pay rate of \$15/hr for all adult employees
- Reduces expenses for health insurance as we move to a new plan
- Reduces facilities staff, utilities, and associated expenses to pre-tenant levels
- Expenses related to the anticipated Comprehensive Stewardship Campaign
- Includes a 5% increase to UUA & Mid America dues

	2016-17	2015-16	2015-16
	Budget	YE projections	Budget
<b><u>Operating Revenue</u></b>			
<b>Operating Contributions</b>			
Pledges	1,174,500.00	1,044,765.00	1,155,000.00
Est. Unpaid Pledges	(58,725.00)	-	(57,750.00)
Contributions Unrestricted	67,500.00	68,000.00	50,500.00
Offering Plate for Church	30,000.00	28,000.00	36,000.00
<b>Total Contributions</b>	<b>1,213,275.00</b>	<b>1,140,765.00</b>	<b>1,183,750.00</b>
<b>Fundraisers</b>			
Families Moving Forward	5,500.00	6,064.07	10,000.00
Holiday Giving, 10% goes to church for admin. exp.	-	4,761.67	7,000.00
Holiday Giving	-	64,884.38	63,000.00
4540 · Misc Fundraisers	5,000.00	23,700.00	35,000.00
4550 · YCE	11,000.00	30,000.00	11,000.00
4560 · Youth Trips	10,000.00	24,350.00	10,000.00
<b>Total Fundraisers</b>	<b>31,500.00</b>	<b>153,760.12</b>	<b>136,000.00</b>
<b>Dividends &amp; Interest</b>	<b>15,000.00</b>	<b>13,000.00</b>	<b>10,000.00</b>
<b>Rental Income</b>			
Large Tenant	14,600.00	80,208.70	77,000.00
Other Rental Income	42,800.00	27,924.00	31,444.00
<b>Total Rental Income</b>	<b>57,400.00</b>	<b>108,132.70</b>	<b>108,444.00</b>
<b>Religious Education</b>			
Fees	-	-	-
Donations	-	8,055.00	5,500.00
Summer Camp	6,600.00	5,040.00	6,100.00
Grant from Foundation	-	5,000.00	5,000.00
<b>Total RE</b>	<b>6,600.00</b>	<b>18,095.00</b>	<b>16,600.00</b>
<b>Other Income</b>			
Miscellaneous Releases	9,500.00	9,500.00	9,500.00
Offering Plate for Comm Release	40,000.00	39,500.00	50,000.00
Hospitality	500.00	525.00	500.00
Memorials Designated		12,900.00	
Legacy Fund Release	22,000.00	21,299.20	21,299.20
Miscellaneous Income	3,333.33	5,500.00	7,333.33
Loan from Legacy Fund	295,000.00		
<b>Total Other Income</b>	<b>370,333.33</b>	<b>89,224.20</b>	<b>88,632.53</b>
<b>Total Operating Revenue</b>	<b>1,694,108.33</b>	<b>1,522,977.02</b>	<b>1,543,426.53</b>
<b><u>Operating Expenses</u></b>			
<b>Worship</b>			
Total Staff Compensation	182,101.69	178,486.08	181,314.25
Total Program Expenses	21,800.00	17,398.00	19,270.00
<b>Total Worship Expenses</b>	<b>203,901.69</b>	<b>195,884.08</b>	<b>200,584.25</b>
<b>Faithful Action</b>			
Total Staff Compensation	46,618.87	45,086.33	45,744.50

Total Program Expenses	17,500.00	37,640.70	21,800.00
Racial Justice Programming	7,500.00	7,500.00	7,500.00
Holiday Gift	-	64,884.38	63,000.00
Offering Plate for Community	38,000.00	38,000.00	46,000.00
<b>Total Faithful Action</b>	109,618.87	193,111.41	184,044.50

#### **Children, Youth, and Family**

Total Staff Compensation	122,761.01	144,462.17	146,561.55
Total Program Expenses	55,600.00	78,670.00	48,639.00
<b>Total CYFM</b>	178,361.01	223,132.17	195,200.55

#### **Congregational Care**

Total Staff Compensation	44,509.27	43,041.17	43,622.65
TRUST	2,000.00	1,500.00	4,000.00
Total Program Expenses	1,450.00	1,300.00	1,450.00
<b>Total Congregational Care</b>	47,959.27	45,841.17	49,072.65

#### **Adult Ministries**

Total Staff Compensation	60,767.25	58,314.75	59,130.25
Total Program Expenses	3,900.00	5,385.00	3,900.00
<b>Total Adult Ministries</b>	64,667.25	63,699.75	63,030.25

#### **Membership**

Total Staff Compensation	49,083.15	46,852.60	47,495.35
Total Program Expenses	10,200.00	10,850.00	9,700.00
<b>Total Membership</b>	59,283.15	57,702.60	57,195.35

#### **Denominational Connections**

Total Staff Compensation	13,738.62	12,707.84	12,887.05
Dues - UUA	32,970.00	31,400.00	31,400.00
Dues - MidAmerica Region	10,080.00	9,600.00	9,600.00
<b>Total Denominational Connections</b>	56,788.62	53,707.84	53,887.05

#### **Administration**

Total Staff Compensation	312,590.07	293,684.98	295,742.40
Total Expenses	156,025.00	160,478.00	183,639.62
<b>Total Administration</b>	468,615.07	454,162.98	479,382.02

#### **Building**

Total Staff Compensation	100,682.07	109,579.09	110,122.00
Total Expenses	109,250.00	112,600.00	120,892.00
Loan Principal	-	29,296.26	28,306.10
<b>Total Building</b>	209,932.07	251,475.35	259,320.10

#### **Comprehensive Stewardship Campaign**

Consultants	230,000.00
Printing	8,000.00
Launch Event	30,000.00
Architectural Pre-Work	27,000.00
<b>Total</b>	295,000.00

<b>Total Operating Expenses</b>	1,694,127.00	1,538,717.34	1,541,716.72
<b>Net Operating Income (Loss)</b>	(18.67)	(15,740.32)	1,709.81
Loan Principal	(28,306.10)	-	-
<b>Net</b>	(28,324.77)	(15,740.32)	1,709.81